

CL 138591

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
INPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204100-8500720  
3/31/98

19-JUN-98  
04:37 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT (PROV) BEN	REACTIVATED AR	OTHER	ENDING BALANCE	AR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER)/ UNDER
COMPARATIVE DATA: FYE 6/30/97 BAL:											
JULY	(84,511,834)	3508,708	(387,778)	(3378,518)	(242,884)		(84,511,834) PY	\$22,243,003	20.3%	(84,511,834)	\$0
AUGUST	(4,524,415)	303,740	(188,313)	278,585	63,256		(4,524,415)	\$24,038,250	18.8%	(4,524,415)	\$0
SEPTEMBER	(4,067,148)	263,884	(67,724)	266,215	3,978		(4,067,148)	24,213,653	16.8%	(4,067,148)	(2,501)
OCTOBER	(3,650,772)	78,659	(61,525)	150,116	(56,121)	(51,777) (a)	(3,650,772)	22,809,292	16.0%	(3,650,772)	(0)
NOVEMBER	(3,539,842)	797,511	(16,607)	(2,152,111)	(47,749)	778,155 (b)	(3,539,842)	22,432,721	15.9%	(3,539,842)	(0)
DECEMBER	(4,182,443)	161,702	(25,758)	725,037	(68,402)	(828,155) (b),(c)	(4,182,443)	24,477,955	17.1%	(4,182,443)	778,155
JANUARY	(4,317,020)	541,091	(14,149)	(988,623)	(181,088)		(4,317,020)	22,558,744	18.1%	(4,317,020)	(150,000)
FEBRUARY	(4,823,781)	348,183	(4,567)	(566,668)	(214,843)		(4,823,781)	23,134,205	21.3%	(4,823,781)	(150,000)
MARCH	(4,857,586)	480,489	(7,512)	(918,033)	(102,400)		(4,857,586)	25,248,749	19.2%	(4,857,586)	(150,000)
APRIL							(5,293,141)			(5,143,141)	
MAY											
JUNE											
TOTAL	(84,511,834)	\$3,491,766	(3473,834)	(52,948,988)	(8547,283)	(3201,777)	(85,283,141)				

## NOTES:

- (a) Unreconciled A/R for the month of August (not recorded until September).  
 (b) Correction to reduce bad debt, with corresponding increase to MA allowance (i. Vreolish). Dec. bad allowance also corrected as appropriate.  
 (c) Includes Inventory reserve of \$160,000.

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19-Jun-98  
04:37 PM

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
OUTPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204290-95000220  
3/31/98

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT (PROV) BEN	REACTIVATED AR	OTHER	ENDING BALANCE	AR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER/ UNDER)
JULY	(35,195,231)	\$1,036	(\$10,213)	(3952,521)	(\$6,763)		(35,195,231)	\$19,940,982	27.4%	(35,195,231)	\$0
AUGUST	(6,163,712)	66,559	(10,104)	(114,415)	(8,723)		(6,163,712)	\$20,357,416	30.3%	(6,163,712)	\$0
SEPTEMBER	(6,231,094)	236,175	(9,403)	(437,464)	(4,631)		(6,231,094)	19,740,081	31.8%	(6,231,091)	(3)
OCTOBER	(6,446,543)	10,478	(7,194)	(179,522)	(11,447)	94 (a)	(6,446,543)	18,510,738	34.8%	(6,446,543)	0
NOVEMBER	(6,634,322)	20,245	(9,942)	(901,731)	(24,178)	(94) (a)	(6,634,322)	18,038,963	36.8%	(6,634,322)	(3)
DECEMBER	(7,524,750)	159,592	(9,474)	(230,514)	(10,931)		(7,524,750)	18,238,682	39.1%	(7,524,750)	0
JANUARY	(7,629,324)	455	(8,834)	(333,114)	(3,159)	(21,863) (b)	(7,629,324)	18,795,000	40.5%	(7,629,324)	0
FEBRUARY	(8,001,811)		(14,346)	(246,760)	(3,159)		(8,001,811)	19,108,768	41.9%	(8,001,811)	0
MARCH	(8,267,898)	96,538	(1,951)	(325,151)	(1,015)		(8,267,898)	20,418,216	40.5%	(8,267,898)	0
APRIL											
MAY											
JUNE											
TOTAL	(35,195,231)	\$591,378	(\$78,464)	(\$3,723,231)	(\$72,067)	(\$21,863)	(35,195,231)	\$19,940,982		(35,195,231)	\$0

## NOTES:

- (a) Administrative write-offs (reversed in October);  
(b) Effect of change in OP reimbursement rates for several payors. Overall increase to AR net of allowances resulting in increase in bad debt provision.

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CL 138592

Date Prepared	11/20/98
Prepared by	
at C.A.L.	
of Court and	
Examined by	STH
Reviewed by	
C.A.L. GROUP	

AERE

Bad Debt Review Refinement - S. Chris

6/30/98

CL 138593

3150-6

ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY- OUTPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204200-96000312  
3/31/98

18-Jun-98  
04:23 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED A/R	SMS/IGL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	A/R BALANCE	RESERVE %	CALCULATED RESERVE	VAR (OVER)/ UNDER
COMPARATIVE DATA:												
FYE #3096 BAL:												
JULY	(\$2,876,709)	\$172,556	(\$15,403)		(\$17,352)		(\$310,059)	(\$2,876,709)	\$10,133,433	28.4%	(\$3,046,966)	0
AUGUST	(3,004,675)	73,463	41,212		(15,877)		(62,407)	(\$3,004,675)			(3,068,269)	63,594
SEPTEMBER	(3,357,648)	112,384	(6,837)		(8,572)		(413,860)	(\$3,357,648)			(3,323,478)	(34,169)
OCTOBER	(3,401,708)	16,309	(10,163)	(34,169) (e)	(6,188)		(44,018)	(\$3,401,708)			(3,401,708)	0
NOVEMBER	(3,686,597)	170,182	(6,258)				(446,813)	(\$3,686,597)			(3,686,597)	0
DECEMBER	(3,778,665)	65,853	(8,462)	(5) (b)	(14,850)		(137,604)	(\$3,778,665)			(3,778,665)	0
JANUARY	(3,972,027)	31,714	(3,064)	86,843 (c)	(3,000)		(298,655)	(\$3,972,027)			(3,972,027)	0
FEBRUARY	(4,060,537)	26,545	(9,286)	(1,700) (d)	(15,860)		(88,177)	(\$4,060,537)			(4,060,537)	0
MARCH	(4,156,744)	47,828	(6,872)	(91) (e)	(10,317)		(126,755)	(\$4,156,744)			(4,156,744)	(0)
APRIL	0							0				0
MAY	0							0				0
JUNE	0							0				0
TOTAL	(\$2,876,709)	\$719,835	(\$29,925)	\$50,678	(\$92,156)	\$0	(\$1,828,489)	(\$4,156,744)				

- (a) Adjust Bad Debt Expense.  
(b) Correct error codes - GL Key 60.  
(c) Correct error codes - GL Key 60 (\$5); Adjust Bad Debt for new OP Rates \$86,648.  
(d) Correct error codes - GL Key 60.  
(e) Correct error codes - GL Key 60.

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CL 138594

ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY - INPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204100-9500212  
3/31/98

19-Jun-99  
04:23 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	SMS/GL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	A/R BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER) UNDER
COMPARATIVE DATA:												
FYE 93/97 BAL												
JULY	(\$1,408,742)	\$97,780	(\$2,551)		(\$7,750)		(\$127,760)	(\$1,408,742)	\$6,196,651	22.7%		
AUGUST	(1,449,023)	74,281	12,014		(9,449)		(5,583)	(\$1,449,023)		ERR	(\$1,449,196)	173
SEPTEMBER	(1,377,750)	136,034	(2,382)		(760)		(159,480)	(\$1,377,750)			(1,385,546)	17,798
OCTOBER	(1,403,316)	91,895	(2,517)		873		(245,073)	(\$1,403,316)			(1,377,641)	(25,677)
NOVEMBER	(1,559,340)	71,074	(305)				(555,284)	(\$1,559,340)			(1,559,338)	(2)
DECEMBER	(2,181,845)	144,337	(1,777)	(16,960) (e)			(5,585)	(\$2,181,845)			(2,161,843)	(2)
JANUARY	(2,183,851)	175,078	(11,806)	(133,162) (b)	(4,809)		(52,613)	(\$2,183,851)			(2,032,809)	(131,042)
FEBRUARY	(2,055,868)	126,986	2,708	(2,175) (c)	(500)		(23,464)	(\$2,055,868)			(1,924,828)	(131,042)
MARCH	(2,007,070)	223,160	230	(65) (d)	(57,387)		(278,277)	(\$2,007,070)			(1,876,028)	(131,042)
APRIL	(2,070,591)			(1,661) (e)	(6,944)			(\$2,070,591)			(1,839,539)	(131,042)
MAY	0							0			0	0
JUNE	0							0			0	0
TOTAL	(\$1,408,742)	\$1,140,435	(\$6,366)	(\$154,073)	(\$96,707)	\$0	(\$1,555,129)	(\$2,070,591)				

(e) Clear Rehab and MHU Bad Debt Reserve Accts.  
(b) Correcting entries and correct error codes = (\$2122); Inventory Reserve = (\$131,040).

(c) Correct interface post and correct error codes - GL Key 60.

(d) Correct error codes - GL Key 60.

(e) Correct interface post and correct error codes - GL Key 60.

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CL 138595

Date Prepared	6/26/98
Prepared by	
in C.S.L.	
in Court and	
Reviewed by	STH
Reviewed by	
C.S.L. 3020P	

APERT

Red Joint Reserve Roll'around - Bucks

6/30/98

CL 138596

3150-7

18-Jun-98  
04:30 PM

ALLEGHENY UNIVERSITY HOSPITALS  
ELKINS PARK- INPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204100-85000211  
3/31/98

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	SMSGL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVERY UNDER)
COMPARATIVE DATA:												
FYE 63097 BAL												
JULY	(\$1,711,670)	\$42,085	(\$2,752)		(\$32,161)		(\$38,685)	(\$1,744,183)		23.4%	(\$1,744,232)	49
AUGUST	(1,744,183)	53,308	23,725		(2,758)		22,219	(\$1,647,891)		ERR	(1,675,281)	27,590
SEPTEMBER	(1,647,891)	222,123	(3,982)		(6,843)		(74,400)	(\$1,491,294)			(1,457,526)	(33,768)
OCTOBER	(1,491,294)	58,727	(8,239)	19,479 (a)	(7,561)		(158,814)	(\$1,623,230)			(1,604,181)	(19,049)
NOVEMBER	(1,623,230)	78,702	(10,940)	(19,048) (b)			(322,270)	(\$1,884,147)			(1,894,146)	(1)
DECEMBER	(1,884,147)	105,766	(7,754)	(125,378) (c)	(7,421)		(127,317)	(\$2,056,252)			(1,931,372)	(124,880)
JANUARY	(2,056,252)	100,977	(2,296)	(340) (d)	(2,279)		(164,318)	(\$2,124,478)			(1,998,599)	(124,880)
FEBRUARY	(2,124,478)	19,186	(3,755)	(\$118) (e)	(6,789)		(61,605)	(\$2,182,561)			(2,057,581)	(124,880)
MARCH	(2,182,561)	242,992	(4,708)	(815) (f)	(438)		(384,588)	(\$2,230,117)			(2,105,237)	0
APRIL	(2,230,117)											0
MAY												0
JUNE												0
TOTAL	(\$1,711,670)	\$924,864	(\$18,652)	(\$147,831)	(\$66,248)	\$0	(\$1,210,780)	(\$2,230,117)				

- (a) Adjust bad debt expense.  
(b) Patient Accts entry (10002).  
(c) Clear Rehab Bad Debt Reserve Acct.  
(d) Correcting entries and correcting error codes = \$500; Inventory Reserve = (\$124,879)  
(e) Correcting Error Codes - GL Key 60.  
(f) Correcting Error Codes - GL Key 60 (\$5089); Correct Interface Post (\$20).  
(g) Correcting Error Codes - GL Key 60 (\$400); Correct Interface Post (\$15).

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CL 138597

ALLEGHENY UNIVERSITY HOSPITALS  
ELKINS PARK- OUTPATIENT  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204200-35000211  
3/31/88

19-Jun-88  
04:30 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	SMS/OL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER)/ UNDER
FYE 83087 BAL:												
JULY	(\$3,565,337)	\$191,141	(\$11,384)		(\$15,592)		(\$338,808)	(\$3,565,337)	\$10,447,650	34.1%	(\$3,798,081)	1
AUGUST	(3,798,080)	45,107	32,655		(17,172)		(112,769)	(\$3,798,080)		ERR	(3,894,618)	42,440
SEPTEMBER	(3,852,178)	3,832	(8,456)		(11,162)		(489,178)	(\$4,402,044)			(4,358,144)	(43,900)
OCTOBER	(4,402,044)	474	(10,027)	(43,901) (a)	(2,946)		6,349	(\$4,415,613)			(4,407,997)	(7,616)
NOVEMBER	(4,415,613)	115,016	(3,105)	(7,617) (b)			(566,335)	(\$4,870,056)			(4,870,057)	1
DECEMBER	(4,870,056)	48,372	(9,516)	(45) (c)	(4,395)		(52,371)	(\$4,888,010)			(4,888,011)	1
JANUARY	(4,888,010)	42,453	(7,186)	61,625 (d)	(6,060)		(19,069)	(\$4,816,147)			(4,816,148)	1
FEBRUARY	(4,816,147)	14,022	(13,816)	(57) (e)	(7,846)		(20,227)	(\$4,844,071)			(4,844,072)	1
MARCH	(4,844,071)	8,588	(6,138)		(5,814)		(77,165)	(\$4,926,601)			(4,926,602)	0
APRIL	0	0	0		0		0	0			0	0
MAY	0	0	0		0		0	0			0	0
JUNE	(\$3,565,337)	\$489,006	(\$39,874)	\$10,005	(\$70,888)	\$0	(\$1,729,413)	(\$4,326,601)				
TOTAL												

- (a) Adjust bad debt expense.  
(b) Patient Accts entry (10002).  
(c) Correcting error codes - GL Key 60.  
(d) Correcting error codes - GL Key 60 (\$20); Adjust Bad Debt for new OP Rates \$61,645.  
(e) Correcting error codes - GL Key 60.

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CL 138598

Date Prepared	01/26/98
Prepared by	
at C.S.I.	
in Charge and	
Examined by	STH
Reviewed by	
C.S.I. GROUP	

AVERE

FBI Lab. Report Refused - Filings

6/20/98

CL 138599

3150-8

ALLEGHENY UNIVERSITY HOSPITALS  
HAHNEMANN  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201900)

28-Aug-98  
12:52 PM

	6/30/97	3/31/98
Adjust Pharmacy GPR		
DC33 Reserves		
Reserve on IH/DNFB (Unbilled)	(76,462)	(32,189)
Reserve on Gross MA Apps ATB	(18,576,091)	(28,829,163)
Reserve accounts @ gross	(1,823,437)	(458,954)
Reserve on Workers' Comp	600,000	(365,714)
Reserve Specific High \$ Accts		
Reserve on Commercial 20%	(943,338)	(2,108,508)
Commercial Rate Adjust		
General Reserve	(83,354)	(83,354)
IP Revenue Adjustment		
Unposted Out of Pd Contractuals		
A/R Unreconciled Difference		(325,955)
Bad Debt Transfer Adjust	900,000	251,373
Accrue Cardiac Implants	678,226	900,000
Adj Cardiology IH & DNFB		733,270
Bal. Reserve for Allowances	(19,326,458)	(30,319,194)

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HAHNEMANN  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

28-Aug-98  
12:52 PM

	6/30/97	3/31/98
Reserve on Gross Billed OP		
Reserve on Workers' Comp	(10,111,551)	(12,748,522)
Reserve on Unbilled OP		
Adjust Chemistry Overstatement	(1,101,110)	(1,024,672)
OP Revenue Adjustment		
PA Adj on FB IP	598	698
Reserve on accts FB @ Gross		
Adjust OP reserve - revised reimb. rates		
Adjust MC OP reserve		127,031
Bal. Reserve for Allowances	(11,211,953)	(13,645,465)

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CL 138600

Date Prepared	8/10/98
Prepared by	
in C&L	
by Client and	SEN
Controlled by	
Reviewed by	
C&L GROUP	

ADVERT

Detail of General Attorney - Hahnemann

6/10/98

CL 138601

3150-9

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1207500)  
FISCAL YEAR ENDING JUNE 30, 1998

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201800)  
FISCAL YEAR ENDING JUNE 30, 1998

8/30/97 03/31/98

8/30/97 03/31/98

MA Apps ATB Rev	(3,200,883)	(11,144,956)	Reserve on Unbilled OP	(592,005)	(852,316)
Reserve on (HONFB (Unbilled)	(5,081)		Reserve on accts First Billed @ gross	(2,542,289)	(2,441,237)
Reserve on Charity Care			General reserve		
Reserve on Accts FB @ Gross	(274,874)	(321,466)	Adjust OP Reimbursement Rates	(37)	(37)
Reserve on Comm @ Gross	186,037	186,037	DC33 Incompany Adjustment		
Retrospective rate adjs on HMOs (PA adjs)	(534,136)	(534,136)	Adjust reserve on ECKHPE	(22,701)	(22,701)
287-497 Reactivated A/R	133,861		287-497 Reactivated A/R	(221,257)	(352,964)
HONFB Cycle Billing Adjustment	(1,000,300)	(300)	Dental Reserve (ATRV1 Interface)		
Additional PATCOM Payments *					
Unposted Out-of-Period Contractuals					
Correct MA Allowance (I. Vrdoljak)		(188,542)			
Reverse 7/87 repeating jo's (CRA/PT adjust.)	9,698	9,698			
District 33 Reserve on ATB					
<b>Bal. Reserve for Allowances</b>	<b>(4,685,481)</b>	<b>(12,003,664)</b>	<b>Bal. Reserve for Allowances</b>	<b>(3,378,269)</b>	<b>(3,769,254)</b>

\* PATCOM A/R balances previously written off in their entirety. These payments were erroneously applied against SM/Invision A/R.

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CL 138602

Date Prepared	6/26/08
Prepared by	
in C.A.L.	
in Court and	
Excluded by	CEH
Reviewed by	
C.A.L. SW/AF	

AHCFF

Sheet of Contract Affidavit - St. Charles

6/26/08

CL 138603

3150-10

CL 138604

07/30/97

ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201800)

	6/30/97	03/31/98	04/30/98	05/31/98	6/30/98
Resv on IHDNFB (Unbilled)					
Reserve accts FB @ Gross (Nov to Oct change)	(1,270,454)	(1,859,424)			
Unposted Out of Period Contractuals		(24,138)			
Reserve on Charity Care	0				
Reserve on Comm @ Gross	(80,041)	(182,407)			
DC33 Reserves	(9,865)				
General Reserve					
Reserve on SMI Capitalation A/R	(95,559)	(95,559)			
MA Apps ATB Rev	(129,866)				
Reactivated A/R	(137,845)	(137,845)			
IP Revenue Adjustment					
USHC Reserve Risk FY95	(7,361)	(7,361)			
PATCOM IPIOP Charity Care w/o	(207,716)	(207,716)			
Balance Reserve for Allowances	(1,938,707) <sup>13</sup>	(2,514,450) <sup>13</sup>	0	0	0

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08/28/98  
12:58 PM

ALLEGHENY UNIVERSITY HOSPITALS  
BUCKS COUNTY  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

	06/30/97	03/31/98	04/30/98	05/31/98	06/30/98
Resv on Unbilled OP					
Reserve on Invision OP @ Gross	(374,998)	(386,452)			
Correct Reserve KHP & BC	(3,418,338)	(3,233,271)			
Reserve on SMI Capitalation A/R	(26,848)	(26,848)			
Adjust MA System Allow					
Reactivated A/R	(35,503)	(35,503)			
OP Revenue Adjustment					
Balance Reserve for Allowances	(3,855,687) <sup>14</sup>	(3,662,074) <sup>14</sup>	0	0	0

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Date Prepared	6/26/98
Prepared by	
at C & L	
in Charge and	STH
Reviewed by	
C & L GROUP	

AHER

Printed Contract Alternative - Procs

6/26/98

CL 138605

3150-11

CL 138606

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ALLEGHENY UNIVERSITY HOSPITALS  
ELKINS PARK  
RESERVE FOR ALLOWANCE BALANCES  
INPATIENT (1201900)

	6/30/97	03/31/98	04/30/98	05/31/98	06/30/98
Reserve on INDNFB (Unbilled)					
Reserve on Comm @ Gross	(2,492,788)	(3,207,122)			
Unposted Out of Period Contractuals	(76,868)	(208,510)			
Reserve FB @ Gross (Nov to Oct change)		(84,288)			
Reserve on Charity Care	(5,113)				
IP Revenue Adjustment	393,096				
Correct L. Griffin DNFB Account	(29,818)	(29,818)			
Reactivated AVR	(28,210)	(43,524)			
DC33 Reserve on Final Billed	(74,803)				
MA Apps ATB Rsv					
INDNFB Outlier Adjustment					
Bal. Reserve for Allowances	(2,284,805)	(3,551,340)	13	0	0

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ALLEGHENY UNIVERSITY HOSPITALS  
ELKINS PARK  
RESERVE FOR ALLOWANCE BALANCES  
OUTPATIENT (1202900)

	6/30/97	03/31/98	04/30/98	05/31/98	06/30/98
Reserve on Unbilled OP					
Reserve on Invision OP @ Gross	(259,451)	(348,282)			
P/A Adjustments-reserves on FB	(4,894,813)	(3,993,011)			
Correct Reserve KHP & BC	(100,000)	(100,000)			
Reserve (5%) Commercial accts (Billed)					
Medicare With - hold					
General Accrual					
OP Revenue Adjustment	(38,828)	(38,828)			
DC33 Reserve on FB	113	113			
Reserve on FB/Late Charges					
MA Apps ATB Rsv					
Adjust MA System Allow					
Bal. Reserve for Allowances	(5,090,779)	(4,478,009)	13	0	0

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Delivered to Combined Income - Elkins  
6/20/42

3150-12

**EXHIBIT 4450**

ALLEGHEE UNIVERSITY HOSPITALS  
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS  
For the Twelve Months Ended June 30, 1997

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
<b>MCP</b>													
<b>INPATIENT</b>													
<b>OTHER CY ADJUSTMENTS:</b>													
MA-Uncomp MA W/O													0
MC PY PIP Adj/PY AR Receipts (takebacks)													0
MA PIP Adjust PY													0
DC 33 Payment offset-In Other	(234,486)	(449,174)	(136,083)	(46,750)	(119,000)	(194,873)	(297,500)	(190,825)	(250,750)	(112,625)	(25,075)		(2,057,141)
District Council 33 Capitation	125,654	125,666	123,126	84,092	112,880	110,357	110,343	113,559	(11,788)	(276)			894,593
Global Fee Transfers-Mustard Seed		(10,300)	(17,700)	(8,050)	(26,050)	(7,350)	(1,900)	(10,300)	(12,600)	(6,950)	(126,550)		(227,750)
Global Fee Transfers - KHPPE	(3,940)	(1,580)	(2,040)	(1,240)	(10,890)	(3,500)	(3,720)	(10,920)	(10,020)	(5,840)	(5,820)		(69,500)
Global Fee Transfers - USHC	(11,524)	(36,279)	(51,846)	(10,572)	(39,301)	(32,201)	(107,653)	(45,411)	(82,603)	(11,420)	(93,632)		(532,442)
Unreconciled AR Adjustment											408,692		408,692
USHC Old Items Cleared											(10,135)		(10,135)
USHC Rate Adjustment-In Other	(196,206)	(323,321)	(201,655)	(643,644)	(195,225)	(300,000)	(524,328)	(188,343)	(144,267)	(361,560)	(281,334)		(3,359,883)
USHC Capitation & Qualified Pmts													0
<b>Total</b>	(320,502)	(693,988)	(296,168)	(626,164)	(277,596)	(232,694)	(624,758)	(332,240)	(512,026)	(496,871)	(133,854)	0	(4,943,586)
<b>OTHER PY/PM ADJUSTMENTS:</b>													
Total PY/PM Monthly Adjustments													
PM Adjust Final Billed in FY97	(946,150)	(707,497)	(706,384)	(556,041)	(1,453,535)	(872,772)	(1,120,839)	(686,346)	(1,301,466)	(1,180,331)	(628,046)		(10,170,407)
Total PY Adjustment		120,000	419,491	550,202	784,806	587,157	831,624	752,394	770,631	1,176,277	491,019		6,573,601
	(946,150)	(587,497)	(286,893)	(5,839)	(668,729)	(305,615)	(189,215)	56,048	(530,835)	(4,054)	(136,027)	0	(3,596,806)
<b>COST RATE ADJUSTMENTS:</b>													
Health Partners FY97													
W/O BC PIP	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)		(1,500,000)
MA Final Settle Adjust FY94	(34,125)	(32,176)	(29,194)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)		(1,228,161)
MA FY 96 Adjustment													(351,822)
FY96 DSH Rate Overstatement	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)		(704,000)
Non-Patient OTC													(70,825)
MC FY 94 Settlement Adjust													2,000,000
MC DSH FY95													19,547
<b>Total</b>	12,349	(315,176)	(310,545)	(405,559)	(309,802)	(322,900)	(317,000)	185,614	583,000	(409,327)	(417,000)	0	(2,225,571)

CL 94013

Revised by Robert Schales

DEPOSITION  
EXHIBIT  
4450  
6-10-2006  
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ALLEGHE... UNIVERSITY HOSPITALS  
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS  
For the Twelve Months Ended June 30, 1997

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
<b>OUTPATIENT</b>													
<b>OTHER CY ADJUSTMENTS:</b>													
District #33 adjustment	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)				(42,741)
Rcd ESI Accrual Payable		(8,522)											(8,522)
PY A/R Receipts/(takebacks)										(7,710)			(7,710)
MC Non-Patient Distribution										15,333	199,575		199,575
Unreconciled A/R Adjustment										471	7,840		47,086
HP Capitalization Income											8,504		5,043
USHC Cap Income	2,451		200	206		(7,888)		566	433				(2,429)
USHC Cap-Ctr Women's Health	22	(35)	(2,416)										299,198
KHPE Radiology Capitalization	25,396	23,082	10,699		27,816	31,759	33,518	34,782	34,678	34,846	34,622		69,782
USHC Radiology Capitalization		6,737	6,783	7,117		14,503		13,908	6,948	6,924	6,833		(10,542)
USHC Radiology - Oncology Nuclear										(10,542)			0
Global Fee Transfers - KHPE	(1,896)	(172,580)	(53,816)	(5,429)	(10,091)	(12,158)	(5,832)	(5,656)	(12,930)	(17,224)	(12,783)		(210,649)
Global Fee Transfers - GPPPN	(36,440)	(32,199)	(27,642)	(20,534)	(35,743)	(23,320)	(24,911)	(26,576)	(21,355)	(21,355)	(26,078)		(340,367)
Global Fee Transfers - USHC	(15,224)	(72,093)	(82,985)	(23,389)	(22,765)	(7,850)	(23,629)	(2,990)	9,272	742	215,813	0	(2,297)
<b>Total</b>													
<b>OTHER PY ADJUSTMENTS:</b>													
PY A/R Receipts/(takebacks)	671	(105)	2,226	143		(510)	(7,548)	890	0	0	0	0	709
Non-Patient OTC	(286)												2,830
Other PIP Adjust PY													(8,058)
<b>Total</b>													
<b>COST RATE ADJUSTMENTS:</b>													
MA DSH FY96	144,569	144,569	144,569	144,569	144,569	144,569	181,199	181,199	181,199	181,199	181,199		1,773,409
MA DSH PY	128												128
MC Rate Overstatement Adjust	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)		(121,000)
<b>Total</b>	133,697	133,559	133,559	133,559	133,559	133,559	170,199	170,199	170,199	170,199	170,199	0	1,652,537

CL 94014

ALLEGHENY UNIVERSITY HOSPITALS  
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS  
For the Twelve Months Ended June 30, 1997

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	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
<b>OTHER CY ADJUSTMENTS:</b>													
Disincl #33 Cephalon	74,729	75,331	73,225	50,011	67,123	65,830	65,624	67,533	179,621	(324)	0	0	718,503
DC 33 Payment Offset-In Other	(337,875)	(257,861)	(160,091)	(218,875)	(176,375)	(514,250)	(174,250)	(212,500)	(127,500)	(148,750)	0	0	(2,328,327)
MC PIP Adjust PY													0
MA-Incomp MA W/O													0
<b>Total</b>	(253,146)	(182,530)	(86,866)	(168,864)	(109,252)	(448,420)	(108,626)	(144,967)	52,121	(149,074)	0	0	(1,809,924)
<b>OTHER PY/PM ADJUSTMENTS:</b>													
Total PY/PM Monthly Adjustments		(667,886)	(265,839)	(482,996)	(779,429)	(311,508)	(622,991)	(1,374,714)	(1,017,781)				(5,523,143)
PM Adjust Final Billed In FY97		406,686	281,200	212,308	333,900	286,228	464,523	822,933	756,110				3,543,886
<b>Total PY Adjustment</b>		(261,200)	(4,639)	(270,688)	(445,529)	(25,282)	(158,468)	(551,781)	(261,671)				(1,979,257)
<b>COST RATE ADJUSTMENTS:</b>													
<b>Total</b>													0
													0

CL 94015

ALLECHERRY UNIVERSITY HOSPITALS  
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS  
For the Twelve Months Ended June 30, 1997

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	7/91	8/91	9/91	10/91	11/91	12/91	1/97	2/97	3/97	4/97	5/97	6/97	7/97 YTD
<b>ELDERLY PARK</b>													
<b>OTHER ADJUSTMENTS:</b>													
USHC VAC Capital													(0.724)
USHC Payable													(0.352)
USHC Payable													1,000.000
Transfer from Commercial													(0.893)
USHC Rpt Adjustment in Other													(0.893)
Global Fee Transfer - USHC													(0.893)
Direct Capital (USHC)													(0.893)
PR JAR Reimb (USHC)													(0.893)
DC13 Payment Other in Other													(0.893)
<b>Total</b>													(0.893)
<b>PYPM ADJUSTMENTS:</b>													
Total PYPM Monthly Adjustments													
PA Adjustments Paid Billed in FY97													
<b>Total PY Adjustments</b>													
<b>COST RATE ADJUSTMENTS:</b>													
MC Rpt Overstatement Adj													
MC PYM Adjustment													
MA Cost Settlement													
MA Balance Adjustment													
PT CMA AGI (ESI AP)													
Health Services FY97													
<b>Total</b>													
<b>OUTPATIENT ADJUSTMENTS:</b>													
Deferred Third Party													
KHPE Radiology Capital													
ESI Accounts Payable													
Health Partner Capital Trf													
Band Closing Reserve													
Reduce General Reserve													
Radiology, PT & TAC Cap-USHC													
MC Florida Share													
Global Fee Transfer - USHC Professional													
Global Fee Transfer - KHPE													
DC 13 Adjustment													
<b>Total</b>													
<b>PYPM ADJUSTMENTS:</b>													
Total PYPM Monthly Adjustments													
PA Adjustments Paid Billed in FY97													
<b>Total PY Adjustments</b>													
<b>COST RATE ADJUSTMENTS:</b>													
MC Rpt Overstatement Adj													
MC PYM Adjustment													
MA Cost Settlement													
MA Balance Adjustment													
PT CMA AGI (ESI AP)													
Health Services FY97													
<b>Total</b>													

\* If Totals do not Gross to Net when April's Misc. Adjustment column added to May Other Adjustment total above.

\*\* Of Totals do not Gross to Net when April's Misc. Adjustment column added to May Other Adjustment total above.

CL 94016

\* If Totals do not Gross to Net when April's Misc. Adjustment column added to May Other Adjustment total above.

ALLEGIANT UNIVERSITY HOSPITALS  
SUMMARY OF HOSPITALIZATION ADJUSTMENTS  
For the Month Ending June 30, 1997

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7/97	6/97	5/97	4/97	3/97	2/97	1/97	12/96	11/96	10/96	9/96	8/96	7/96	6/96	5/96	4/96	3/96	2/96	1/96	12/95	11/95	10/95	9/95	8/95	7/95	6/95	5/95	4/95	3/95	2/95	1/95	12/94	11/94	10/94	9/94	8/94	7/94	6/94	5/94	4/94	3/94	2/94	1/94	12/93	11/93	10/93	9/93	8/93	7/93	6/93	5/93	4/93	3/93	2/93	1/93	12/92	11/92	10/92	9/92	8/92	7/92	6/92	5/92	4/92	3/92	2/92	1/92	12/91	11/91	10/91	9/91	8/91	7/91	6/91	5/91	4/91	3/91	2/91	1/91	12/90	11/90	10/90	9/90	8/90	7/90	6/90	5/90	4/90	3/90	2/90	1/90	12/89	11/89	10/89	9/89	8/89	7/89	6/89	5/89	4/89	3/89	2/89	1/89	12/88	11/88	10/88	9/88	8/88	7/88	6/88	5/88	4/88	3/88	2/88	1/88	12/87	11/87	10/87	9/87	8/87	7/87	6/87	5/87	4/87	3/87	2/87	1/87	12/86	11/86	10/86	9/86	8/86	7/86	6/86	5/86	4/86	3/86	2/86	1/86	12/85	11/85	10/85	9/85	8/85	7/85	6/85	5/85	4/85	3/85	2/85	1/85	12/84	11/84	10/84	9/84	8/84	7/84	6/84	5/84	4/84	3/84	2/84	1/84	12/83	11/83	10/83	9/83	8/83	7/83	6/83	5/83	4/83	3/83	2/83	1/83	12/82	11/82	10/82	9/82	8/82	7/82	6/82	5/82	4/82	3/82	2/82	1/82	12/81	11/81	10/81	9/81	8/81	7/81	6/81	5/81	4/81	3/81	2/81	1/81	12/80	11/80	10/80	9/80	8/80	7/80	6/80	5/80	4/80	3/80	2/80	1/80	12/79	11/79	10/79	9/79	8/79	7/79	6/79	5/79	4/79	3/79	2/79	1/79	12/78	11/78	10/78	9/78	8/78	7/78	6/78	5/78	4/78	3/78	2/78	1/78	12/77	11/77	10/77	9/77	8/77	7/77	6/77	5/77	4/77	3/77	2/77	1/77	12/76	11/76	10/76	9/76	8/76	7/76	6/76	5/76	4/76	3/76	2/76	1/76	12/75	11/75	10/75	9/75	8/75	7/75	6/75	5/75	4/75	3/75	2/75	1/75	12/74	11/74	10/74	9/74	8/74	7/74	6/74	5/74	4/74	3/74	2/74	1/74	12/73	11/73	10/73	9/73	8/73	7/73	6/73	5/73	4/73	3/73	2/73	1/73	12/72	11/72	10/72	9/72	8/72	7/72	6/72	5/72	4/72	3/72	2/72	1/72	12/71	11/71	10/71	9/71	8/71	7/71	6/71	5/71	4/71	3/71	2/71	1/71	12/70	11/70	10/70	9/70	8/70	7/70	6/70	5/70	4/70	3/70	2/70	1/70	12/69	11/69	10/69	9/69	8/69	7/69	6/69	5/69	4/69	3/69	2/69	1/69	12/68	11/68	10/68	9/68	8/68	7/68	6/68	5/68	4/68	3/68	2/68	1/68	12/67	11/67	10/67	9/67	8/67	7/67	6/67	5/67	4/67	3/67	2/67	1/67	12/66	11/66	10/66	9/66	8/66	7/66	6/66	5/66	4/66	3/66	2/66	1/66	12/65	11/65	10/65	9/65	8/65	7/65	6/65	5/65	4/65	3/65	2/65	1/65	12/64	11/64	10/64	9/64	8/64	7/64	6/64	5/64	4/64	3/64	2/64	1/64	12/63	11/63	10/63	9/63	8/63	7/63	6/63	5/63	4/63	3/63	2/63	1/63	12/62	11/62	10/62	9/62	8/62	7/62	6/62	5/62	4/62	3/62	2/62	1/62	12/61	11/61	10/61	9/61	8/61	7/61	6/61	5/61	4/61	3/61	2/61	1/61	12/60	11/60	10/60	9/60	8/60	7/60	6/60	5/60	4/60	3/60	2/60	1/60	12/59	11/59	10/59	9/59	8/59	7/59	6/59	5/59	4/59	3/59	2/59	1/59	12/58	11/58	10/58	9/58	8/58	7/58	6/58	5/58	4/58	3/58	2/58	1/58	12/57	11/57	10/57	9/57	8/57	7/57	6/57	5/57	4/57	3/57	2/57	1/57	12/56	11/56	10/56	9/56	8/56	7/56	6/56	5/56	4/56	3/56	2/56	1/56	12/55	11/55	10/55	9/55	8/55	7/55	6/55	5/55	4/55	3/55	2/55	1/55	12/54	11/54	10/54	9/54	8/54	7/54	6/54	5/54	4/54	3/54	2/54	1/54	12/53	11/53	10/53	9/53	8/53	7/53	6/53	5/53	4/53	3/53	2/53	1/53	12/52	11/52	10/52	9/52	8/52	7/52	6/52	5/52	4/52	3/52	2/52	1/52	12/51	11/51	10/51	9/51	8/51	7/51	6/51	5/51	4/51	3/51	2/51	1/51	12/50	11/50	10/50	9/50	8/50	7/50	6/50	5/50	4/50	3/50	2/50	1/50	12/49	11/49	10/49	9/49	8/49	7/49	6/49	5/49	4/49	3/49	2/49	1/49	12/48	11/48	10/48	9/48	8/48	7/48	6/48	5/48	4/48	3/48	2/48	1/48	12/47	11/47	10/47	9/47	8/47	7/47	6/47	5/47	4/47	3/47	2/47	1/47	12/46	11/46	10/46	9/46	8/46	7/46	6/46	5/46	4/46	3/46	2/46	1/46	12/45	11/45	10/45	9/45	8/45	7/45	6/45	5/45	4/45	3/45	2/45	1/45	12/44	11/44	10/44	9/44	8/44	7/44	6/44	5/44	4/44	3/44	2/44	1/44	12/43	11/43	10/43	9/43	8/43	7/43	6/43	5/43	4/43	3/43	2/43	1/43	12/42	11/42	10/42	9/42	8/42	7/42	6/42	5/42	4/42	3/42	2/42	1/42	12/41	11/41	10/41	9/41	8/41	7/41	6/41	5/41	4/41	3/41	2/41	1/41	12/40	11/40	10/40	9/40	8/40	7/40	6/40	5/40	4/40	3/40	2/40	1/40	12/39	11/39	10/39	9/39	8/39	7/39	6/39	5/39	4/39	3/39	2/39	1/39	12/38	11/38	10/38	9/38	8/38	7/38	6/38	5/38	4/38	3/38	2/38	1/38	12/37	11/37	10/37	9/37	8/37	7/37	6/37	5/37	4/37	3/37	2/37	1/37	12/36	11/36	10/36	9/36	8/36	7/36	6/36	5/36	4/36	3/36	2/36	1/36	12/35	11/35	10/35	9/35	8/35	7/35	6/35	5/35	4/35	3/35	2/35	1/35	12/34	11/34	10/34	9/34	8/34	7/34	6/34	5/34	4/34	3/34	2/34	1/34	12/33	11/33	10/33	9/33	8/33	7/33	6/33	5/33	4/33	3/33	2/33	1/33	12/32	11/32	10/32	9/32	8/32	7/32	6/32	5/32	4/32	3/32	2/32	1/32	12/31	11/31	10/31	9/31	8/31	7/31	6/31	5/31	4/31	3/31	2/31	1/31	12/30	11/30	10/30	9/30	8/30	7/30	6/30	5/30	4/30	3/30	2/30	1/30	12/29	11/29	10/29	9/29	8/29	7/29	6/29	5/29	4/29	3/29	2/29	1/29	12/28	11/28	10/28	9/28	8/28	7/28	6/28	5/28	4/28	3/28	2/28	1/28	12/27	11/27	10/27	9/27	8/27	7/27	6/27	5/27	4/27	3/27	2/27	1/27	12/26	11/26	10/26	9/26	8/26	7/26	6/26	5/26	4/26	3/26	2/26	1/26	12/25	11/25	10/25	9/25	8/25	7/25	6/25	5/25	4/25	3/25	2/25	1/25	12/24	11/24	10/24	9/24	8/24	7/24	6/24	5/24	4/24	3/24	2/24	1/24	12/23	11/23	10/23	9/23	8/23	7/23	6/23	5/23	4/23	3/23	2/23	1/23	12/22	11/22	10/22	9/22	8/22	7/22	6/22	5/22	4/22	3/22	2/22	1/22	12/21	11/21	10/21	9/21	8/21	7/21	6/21	5/21	4/21	3/21	2/21	1/21	12/20	11/20	10/20	9/20	8/20	7/20	6/20	5/20	4/20	3/20	2/20	1/20	12/19	11/19	10/19	9/19	8/19	7/19	6/19	5/19	4/19	3/19	2/19	1/19	12/18	11/18	10/18	9/18	8/18	7/18	6/18	5/18	4/18	3/1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**ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN**  
**SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS**  
 For the Twelve Months Ended June 30, 1997

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
<b>INPATIENT:</b>													
<b>OTHER ADJUSTMENTS:</b>													
DC33 Payment Offset - In Other	(17,100)	(11,400)	(24,700)	(28,500)	(11,400)	(64,600)	(9,500)	(68,400)	(60,800)	(11,400)			(307,600)
USHC Rate Adjustment-In Other	(18,696)	72,197	132,531	65,693	61,403	(63,756)	(19,474)	302,028	37,985	(40,143)			532,968
DC #33 Capitation Payments	33,364	33,633	32,694	22,328	29,968	29,302	29,302	30,153	(35,431)	(45)			205,268
Transfer Reev. from Centennial	0	0	0	0	0	0	0	0	0	0	1,000,000		1,000,000
<b>Total</b>	<b>(432)</b>	<b>94,430</b>	<b>140,525</b>	<b>59,721</b>	<b>79,971</b>	<b>(35,298)</b>	<b>(43,954)</b>	<b>(56,721)</b>	<b>205,797</b>	<b>26,540</b>	<b>959,857</b>	<b>0</b>	<b>1,430,435</b>
<b>OTHER PY/PM ADJUSTMENTS:</b>													
Total PY/PM Monthly Adjustments	(408,684)	(452,314)	(879,676)	(1,443,185)	(189,752)	(1,120,599)	(774,849)	(51,043)	(1,500,224)	(568,475)	(1,485,935)		(8,875,736)
PM Adjustments Final Billed in FY97	0	0	331,729	733,705	263,819	689,205	518,707	178,615	1,395,072	466,194	917,025		5,494,071
<b>Total PY Adjustments</b>	<b>(408,684)</b>	<b>(452,314)</b>	<b>(547,947)</b>	<b>(709,480)</b>	<b>(24,933)</b>	<b>(431,394)</b>	<b>(256,142)</b>	<b>(127,428)</b>	<b>(105,152)</b>	<b>(102,281)</b>	<b>(568,910)</b>	<b>0</b>	<b>(3,381,665)</b>
<b>COST RATE ADJUSTMENTS:</b>													
MA Passthru Adjust for DSH/Med Ed	7,981							(188,089)	606,286	(143,712)	(143,712)		7,981
MA CR Claims/Writedoffs								6,031	6,031	6,031			130,775
MC FY98 Adjustment													24,124
Health Partner Reserve FY97									(250,000)	(250,000)	(250,000)		(1,875,000)
<b>Total</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>0</b>	<b>(1,712,121)</b>
<b>OUTPATIENT:</b>													
<b>OTHER ADJUSTMENTS:</b>													
Health Partner Capitation Tel	19,809	0	0	0	0	0	0	0	0	91,642	10,231		121,482
PIP Adjustments	0	0	0	0	0	0	0	0	0	(18,165)	0		(18,165)
PRNC Lab Charges	0	0	0	0	0	0	0	0	0	0	1,290		1,290
DC #33 Capitation Adjustments	0	0	0	0	0	0	0	0	0	0	0		0
<b>Total</b>	<b>19,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,477</b>	<b>11,521</b>	<b>0</b>	<b>104,607</b>
<b>COST RATE ADJUSTMENTS:</b>													
MA DSH PY Adjust	139	0	0	(50,896)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)		(486,777)
<b>Total</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>(50,896)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>(50,860)</b>	<b>0</b>	<b>(486,777)</b>

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**HAHNEMANN**  
**SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS**  
 For the Twelve Months Ended June 30, 1997

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
<b>INPATIENT:</b>													
OTHER CY ADJUSTMENTS:													
DC #33 Capitation Payments	86,435	87,132	84,896	57,847	77,637	75,911	75,003	78,115	22,173	(216)			645,633
DC33 Payment Offset - In Other	(137,011)	(89,046)	(153,525)	(229,425)	(234,600)	(155,516)	(53,475)	(55,200)	(41,400)	(31,050)	(48,300)		(1,208,548)
USHC Rate Adjustment-In Other	(511,804)	(750,934)	(705,251)	(845,232)	(590,079)	(700,000)	(428,107)	111,233	(287,983)	(319,233)	(10,876)		(5,018,067)
USHC Old Items Cleared													(70,421)
Transfer reserves from Contingent													5,000,000
Reduce General Reserves													700,000
Respiratory Assoc A/P pymt													(793)
Reclass ESI Accounts Payable													(17,235)
Brookly Assoc Hem/Onc													(9,311)
BCBS of NJ withholding (Non-Patient Cash)													(45,235)
MA Allow (Non-Patient Cash)													0
MC PIP Adjust for Repayment													35,871
MC Aetna Allowance (Non-Patient Cash)													(29,860)
USHC Radiology/Oncology													(10,280)
USHC HUH Business													(46,066)
Global Fee Transfer - Other HMO													(5,287)
Global Fee Transfer - USHC													(1,870,548)
Global Fee Transfer - GPPPN													0
Global Fee Transfer - KPE													0
Global Fee Transfer-Mustard Seed													(46,350)
<b>Total</b>	<b>(135,056)</b>	<b>(69,300)</b>	<b>(202,772)</b>	<b>(157,043)</b>	<b>(68,604)</b>	<b>(163,731)</b>	<b>(207,792)</b>	<b>(153,065)</b>	<b>(189,913)</b>	<b>(147,473)</b>	<b>(125,758)</b>	<b>(1,870,548)</b>	<b>0</b>

OTHER PY/PM ADJUSTMENTS:													
Total PY/PM Monthly Adjustments	(1,405,549)	(1,585,931)	(4,079,352)	(1,485,385)	(1,828,884)	(2,178,282)	(539,806)	(305,167)	(3,367,442)	(2,492,049)			(19,267,847)
PM Adjust Final Billed in FY97													10,884,988
<b>Total PY Adjustment</b>	<b>(1,405,549)</b>	<b>(1,585,931)</b>	<b>(4,079,352)</b>	<b>(1,485,385)</b>	<b>(1,828,884)</b>	<b>(2,178,282)</b>	<b>(539,806)</b>	<b>(305,167)</b>	<b>(3,367,442)</b>	<b>(2,492,049)</b>	<b>0</b>	<b>0</b>	<b>(8,382,859)</b>

COST RATE ADJUSTMENTS:													
Health Partners FY97	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(150,000)	(150,000)	(150,000)		(1,125,000)
IBC Pymt Adjustment													(80,354)
Non-Patient OTC													6,296
MA Pass thru Adjust for DSM/med Ed													8,814
Offstat MA Claim													(281,983)
Titus V PY													0
1994 Prudent Buyer Adjustment													0
Reserve UP Bad Debt PY													0
MA FY96 Adjust													480,000
MC Settle FY94													4,100,000
MC PIP Adjust PY													0
MC Settle FY93													0
MC Rate Overstatement Adjust	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)		(440,000)
MC Third Part BD Adjust													(55,500)
MC SHSH DME 97	(88,500)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)		(626,500)
MA SHSH DME 97	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)		(420,000)
<b>Total</b>	<b>(236,869)</b>	<b>(214,000)</b>	<b>(261,104)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>(214,000)</b>	<b>0</b>	<b>1,537,273</b>

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